

**CALIFORNIA HIGH-SPEED RAIL AUTHORITY  
DUTY STATEMENT**

**PARF #46-7-027**

<b>CLASSIFICATION TITLE</b> Associate Management Auditor	<b>OFFICE/BRANCH</b> Audits	<b>LOCATION</b> Sacramento
<b>WORKING TITLE</b> Auditor	<b>POSITION NUMBER</b> 311-001-4159-8xx	<b>EFFECTIVE</b> 7/1/16

**GENERAL STATEMENT:**

Under the direction of the California High-Speed Rail Authority's (Authority) Senior Management Auditor, the Associate Management Auditor is responsible for conducting technical and fiscal reviews of the high-speed rail project's contracts and funds. The Associate Management Auditor independently conducts complex financial, compliance and performance audits to ensure that state and federal resources for construction of the high-speed rail project are properly expended and managed in accordance with state and federal laws, regulations and applicable audit standards.

**TYPICAL DUTIES:**

All work is to be accomplished in accordance with the State and federal rules, regulations and guidelines, Generally Accepted Governmental Audit Standards (GAGAS), and International Standard for the Professional Practice of Internal Auditing (ISPPA). In order to evaluate the effectiveness of operations:

Percentage      Job Description  
Essential (E)/Marginal (M)

- 35% (E)      In order to perform both desk and field audit reviews of program compliance and expenditure reported received from state and federal resources for the construction of the high -speed rail project:
- Develops annual audit plan and report
  - Reviews accounts, records and reports
  - Verifies reconciliation of accounts
  - Determines financial statements accurately reflect financial status and transactions
  - Reconciles expenditure reports to budget reports, contract, warrants and other supporting documentation
  - Verifies program certifications and reported expenditures are in compliance with laws and regulations
  - Conduct entrance and exit conferences. At the entrance conference, state the nature, purpose, and objectives of the audit. At the exit conference, discuss preliminary findings or problems encountered.

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- Inform the SMA of the audit progress, audit problems, new audit areas and other factors affecting audit operation and timeliness of reports.
- Prepares audit reports and documents work performed, results and findings of audit work and recommendations

- 25% (E) In order to perform the more complex and difficult field audits for the operations and internal management controls:
- Independently conducts various types of field audits
  - Performs follow up audits
  - Prepares audit program entrance and exit conferences
  - Performs risk assessment
  - Performs tests of controls and transactions and research
  - Conducts interviews with staff of all levels of audited programs
  - Analyzes and evaluates relevant program information and statistical data through manual or computer assisted techniques
  - Develops relevant information through statistical sampling and quantitative analysis performed manually or by using various data analysis tools
  - Prepares recommendations and evaluations corrective action plans
- 15% (E)
- In order to ensure accurate billings for direct and indirect costs, delivery of services and adequate contract management performs review of the following contracts (construction, architectural and engineering, local agency, railroad, utility, etc.).
- 15% (E)
- In order to ensure the Board and Executive management concerns are addressed assists by conducting reviews and other engagements requested by the Board and Executive management staff.
- 5% (E)
- In order to ensure audit recommendations are implemented in a timely manner:
- Consults with Authority staff and management to assist them in addressing audit recommendations, appraise performance and accomplishments and evaluate the effectiveness of operations in terms of resources available to the agency.
  - Monitors management actions taken to ensure that recommendations are implemented.
  - Assists Senior Management Auditor in reporting corrective actions implemented to external audit entities.
- 5% (E)
- In order to assist the Authority's management fulfill obligations under the Financial Integrity and State Manager's Accountability Act (FISMA):
- Assists management in conducting self-assessment of risk in the organization in order to evaluate adequacy of the system of internal control.
  - Assists in documenting and testing of internal controls, writing FISMA reports and monitoring implementation of corrective actions identified.

## **KNOWLEDGE AND ABILITIES:**

Knowledge of: Elementary statistics; organization and management in the public and private sector, current trends and problems in governmental management; principles of electronic data processing, the uniform accounting system, the financial organization and procedures of the State of California, policies, rules, and regulations of the Legislature, State Controller, State Treasurer, Department of Finance, and central control agencies as they relate to State agency financial and program management activities.

Ability to: Conduct financial and management evaluations of a variety of State agencies, governmental jurisdictions, and other entities; make investigations of accounting and financial organization procedures and problems; communicate effectively; analyze data; and take effective action.

## **SPECIAL PERSONAL CHARACTERISTICS:**

Ability to: Qualify for a fidelity bond and willingness to travel and work away from the headquarters office.

## **DESIRABLE QUALIFICATIONS:**

- Working familiarity with internal auditing standards, Generally Accepted Government Auditing Standards (federal yellow book) and other appropriate standards used in performing financial and performance reviews of government programs.
- Knowledge of contracting laws, regulations, and practices.
- Knowledge of invoicing and billing systems and practices.
- Ability to plan and organize management audits, assume full responsibility for less complex audit assignments.
- Ability to plan and organize a variety of technical and management audits and reviews; work effectively with top level managers.
- Must be able to apply methods of auditing, including through electronic data processing systems.
- Application of statistical sampling to auditing.
- Knowledge of organization and management.
- Utilize program planning and evaluation.
- Knowledge of generally accepted auditing techniques, including performance, financial, and compliance auditing.
- Knowledge of the uniform accounting system and knowledge of contract invoicing and billing, including overhead cost rates.

**SUPERVISION EXERCISED OVER OTHERS:**

None.

**PUBLIC AND INTERNAL CONTACTS:**

Maintain professional external working relationships with contractors, local government staff, and private consultants; as well as internal contacts with the Authority's Board of Directors, Executive Staff and other Authority personnel.

**CONSEQUENCE OF ERROR/RESPONSIBILITY FOR DECISIONS:**

Errors may have a significant impact on the internal and external operations of the Authority. The incumbent should exercise a high degree of initiative, independent judgment, and confidentiality in performing the duties of the Associate Management Auditor.

**PHYSICAL, MENTAL, AND EMOTIONAL ABILITIES:**

Develop and maintain cooperative working relationships. Must deal effectively with pressure; maintain focus and intensity yet remain optimistic and persistent, even under adversity. Maintain and operate a work environment that encourages creative thinking and innovation. Develop new insights into situations and apply innovative solutions to make organizational improvements. Create and sustain an organizational culture, which encourages others to provide the quality of service essential to high performance. Consider and respond appropriately to the needs, feelings, and capabilities of different people in different situations, is tactful and treats others with respect. Adjust rapidly to new situations warranting attention and resolution.

**WORK ENVIRONMENT:**

While at their base operation, employees will work in a climate-controlled office under artificial lighting but may be required to travel, to meet with customers, or attend meetings and conferences. Employees may be required to sit for long periods of time using keyboard and video display terminal.

I have read, and understand the duties listed above and can perform them either with or without reasonable accommodation. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

Name of Employee: \_\_\_\_\_

Signature:	Date:
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I have discussed the duties with and provided a copy of this duty statement to the employee named above.

Name of Supervisor \_\_\_\_\_

Signature:	Date:
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